



**FINAL ADMINISTRATIVE DECISION ON REMAND
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: R.R. Smith & Company, LLC
DOCKET NO.: 08-06686.001-R-1
PARCEL NO.: 54-187-06

The parties of record before the Property Tax Appeal Board are R.R. Smith & Company, LLC, the appellant, by attorney Ronald K. Hoskin of Pittsfield, and the Pike County Board of Review.

In accordance with the Agreed Order of the Circuit Court of Pike County, the Property Tax Appeal Board finds a reduction in the assessment of the property as established by the Pike County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,680
IMPR.: \$66,610
TOTAL: \$72,290

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 2,532 square feet of living area. The subject has a partial basement, central air conditioning, and an attached garage. The dwelling was constructed in 1997. The property is located in Pittsfield, Pittsfield Township, Pike County.

On October 26, 2010, the Property Tax Appeal Board dismissed the appeal. The appellant timely appealed the decision of the Property Tax Appeal Board to the Circuit Court for the Eighth Judicial Circuit, Pike County, Illinois (Case No. 10-TX-34) under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and Section 16-195 of the Property Tax Code.

On February 18, 2011, the Circuit Court of Pike County entered an Agreed Order in Case No. 10-TX-34 remanding the matter to the Property Tax Appeal Board for entry of a decision in accordance with a settlement entered into by the parties to the appeal correcting the assessed value of the subject property to \$72,290.

In accordance with the directions of the Circuit Court, the Property Tax Appeal Board finds the assessment of the subject

Docket No: 08-06686.001-R-1

property should be reduced pursuant to the agreement of the parties.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 22, 2011

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.